

**Annex 4  
to the MTS PJSC  
Deed of Transfer**

**Rules for Distributing Property, Rights and Obligations during MTS PJSC  
Reorganization  
in the Form of LLC “TIC” Spin-off**

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**TERMS AND DEFINITIONS**

The following terms and definitions are used in these Rules for Distributing Property, Rights and Obligations during Reorganization, unless otherwise expressly specified in the text of the Deed of Transfer:

<b>Term</b>	<b>Term definition</b>
<b>CC RF</b>	Civil Code of the Russian Federation
<b>CPC RF</b>	Commercial Procedure Code of the Russian Federation No. 95-FZ dd. July 24, 2002
<b>AOC RF</b>	Administrative Offences Code of the Russian Federation No. 195-FZ dd. December 30, 2001
<b>MTS PJSC</b>	Mobile TeleSystems Public Joint Stock Company (PSRN 1027700149124) reorganized in the form of Limited Liability Company “Tower Infrastructure Company” spin-off
<b>Spun-off Company, LLC “TIC”</b>	Limited Liability Company “Tower Infrastructure” Company /LLC “TIC”, a legal entity established by a spin-off from MTS PJSC
<b>Date of Completion of the Reorganization</b>	Date of making an entry in the Unified State Register of Legal Entities on establishing LLC “TIC” in the form of a spin-off from MTS PJSC
<b>Deed of Transfer Date</b>	June 30, 2021
<b>USRRE</b>	Unified State Register of Real Estate
<b>USRLE</b>	Unified State Register of Legal Entities
<b>IP</b>	Intellectual Property
<b>Distribution Principles</b>	Basic principles, and functionally — technological principle, principle of following, used when allocating assets, rights and obligations in accordance with cl. 1.2 hereof
<b>Deed of Transfer</b>	The Deed of Transfer approved by the General Meeting of Shareholders of MTS PJSC and containing the rules for the distribution of property, rights and obligations, reflecting information on the property, rights and obligations of MTS PJSC

<b>Term</b>	<b>Term definition</b>
	transferred to LLC “TIC” within the spin-off, including annexes thereto
<b>Transition Period</b>	Time interval between the Deed of Transfer Date and the Date of Completion of the Reorganization
<b>Rules, or Rules of Succession</b>	Rules for Distributing Property, Rights and Obligations during the Reorganization
<b>Reorganization</b>	Reorganization of MTS PJSC in the form of spin-off of LLC “TIC” in the meaning of the terms used herein
<b>Lists of Property, Rights and Obligations</b>	Lists of property, rights and obligations transferred during the reorganization of MTS PJSC to LLC “TIC”, being Annex 3 to the Deed of Transfer
<b>SRO</b>	Self-regulatory organization

Furthermore,

- (i) the **transfer of rights and obligations, liabilities (transfer of agreements)** for the purposes hereof means the transfer of the corresponding rights and obligations under such agreements during reorganization (cl. 4 Art. 58 of the CC RF) and not the transfer of agreement by virtue of the transaction in accordance with Art. 392.3 of the CC RF;
- (ii) the concepts of “**obligation**” and “**liability**” for the purposes of these Rules and the Deed of Transfer are generally equivalent, unless the context indicates otherwise.

## I. GENERAL PROVISIONS

### 1. Objectives and Scope of the Rules. Principles for Distributing Property, Rights and Obligations.

#### 1.1. Objectives and Scope of the Rules.

- 1.1.1. The Rules for Distributing Property, Rights and Obligations during MTS PJSC Reorganization in the Form of LLC “TIC” Spin-off are an integral part of the Deed of Transfer and set the procedure for determining succession over the course of Reorganization (including the Transition Period), also in connection with a change in the type, composition, value of property, emergence, change, termination of the rights and obligations of MTS PJSC.
- 1.1.2. These Rules are developed in accordance with Articles 57, 58 and 59 of the Civil Code of the Russian Federation, Articles 15, 19 of the Federal Law No. 208-FZ “On Joint Stock Companies” dd. December 26, 1995, Articles 51 and 55 of the Federal Law No. 14-FZ “On Limited Liability Companies” dd. February 8, 1998 (as amended as of the date of approval of the Deed of Transfer) and other provisions of the applicable legislation of the Russian Federation in order to ensure the business continuity of MTS PJSC and LLC “TIC” in connection with the Reorganization, as well as to ensure rights and interests of shareholders, creditors and other third parties.
- 1.1.3. These Rules shall become effective upon approval of the Deed of Transfer, apply to the distribution of property, rights and obligations existing, arising or terminating for MTS PJSC prior to the Date of Completion of the Reorganization, while actual and legal actions in accordance with the Rules will be carried out after the Date of Completion of the Reorganization, including for the purpose of drawing up a Certificate of Transfer and Acceptance of Property, Rights and Obligations (as defined in cl. 1.2.6 and cl. 1.4.3 hereof) and accounting statements of MTS PJSC and LLC “TIC”. Taking into account that the Deed of Transfer was drawn up as of June 30, 2021, these Rules also apply, inter alia, for the period starting from the Deed of Transfer Date.
- 1.1.4. If, within the Transition Period, any amendments to the legislation of the Russian Federation or another state, or to the rules of stock exchanges, come into force or any requirements of regulatory bodies that will be binding on legal entities participating in the Reorganization are submitted, and any the provisions hereof will contradict them, the

distribution of property, rights and obligations between MTS PJSC and the Spun-off Company in the relevant part shall be carried out in accordance with the applicable regulations or other specified requirements, taking into account other provisions and Principles of distribution established hereby.

- 1.1.5. Property, rights and obligations of MTS PJSC in accordance with the Deed of Transfer (including the Lists of Property, Rights and Obligations and the Rules) in the relevant part shall be transferred to the Spun-off Company. These Rules contain provisions on succession to the obligations of MTS PJSC in relation to its creditors and debtors and establish the procedure for the distribution of property, rights and obligations between MTS PJSC and the Spun-off Company, including during the Transition Period, due to the changes in the type, composition, value of property, as well as in connection with the emergence, change and termination of the rights and obligations of MTS PJSC, which may occur during the Transition Period.

## **1.2. Principles of Distribution of Property, Rights and Obligations**

- 1.2.1. The distribution of property, rights and obligations between MTS PJSC and the Spun-off Company during the Reorganization is carried out on the basis of the following distribution principles (hereinafter referred to as the Distribution Principles).
- 1.2.2. **Basic principles** for the distribution of property, rights and obligations:
- property, rights and obligations distributed in accordance with the Lists of Property, Rights and Obligations in favor of the Spun-off Company shall be transferred, subject to the provisions of subsection 1.2 hereof, to the Spun-off Company, taking into account the changes that occurred during the Transition Period;
  - property, rights and obligations acquired/arisen during the Transition Period are not distributed, unless otherwise provided hereby.
- 1.2.3. **Functional and technological principle of distribution** — the principle of distributing property, rights and obligations, according to which the distribution of property, rights and obligations for the Spun-off Company is carried out in accordance with their intended purpose (functional and technological specialization) based on the LLC “TIC” business profile.
- 1.2.4. In accordance with the functional and technological principle, property, rights and obligations are transferred to the Spun-off Company so that this Company would

implement the following activities:

- Establishment, upgrade, reconstruction, repair and maintenance of antenna supports located on land plots, as well as of associated facilities and related infrastructure facilities meant for placement and operation of communication facilities and networks, and also management of these processes;
- Rendering of services for the placement of communication facilities and networks, including associated and related facilities, on antenna supports and related infrastructure located on land plots.

1.2.5. The following property, rights and obligations are related to the activities set out in cl. 1.2.4 hereof in accordance with the functional and technological principle:

**Table 1.**

<b>Item No.</b>	<b>Grouping of property / rights and obligations</b>	<b>Description of property/rights/obligations to be transferred to the Spun-off Company (including, but not limited to)</b>	<b>Property, rights and obligations <u>not subject to transfer to the Spun-off Company</u></b>
1.	Main property: antenna supports located on land plots for placement of communication facilities and networks (mobile and fixed-line segment)	1) Towers 2) Masts 3) Reinforced concrete posts 4) Metal posts 5) Mobile antenna supports (tower/mast on counterweights) 6) Other facilities (water towers, dual-purpose supports, light posts, etc.)	1) Communication equipment installed inside the container units transferred to the Spun-off Company (controllers, transcoders, base stations, radio relay stations, multiplexers and routers, power supplies, racks, optical and copper communication cables, line-cable facilities, fixed-line network equipment, etc.) 2) Communication equipment placed on antenna supports (antennas, radio modules, repeaters, communication cables, etc.) 3) Communication equipment and auxiliary equipment located in the territory of the transferred facilities (climatic cabinets with equipment located inside <sup>1</sup> , diesel generators, video surveillance systems at communication facilities, automated remote control systems). 4) reinforced concrete posts (racks) installed for fastening/suspending a fiber-optic communication line 5) Communication cable located in the territory of the transferred own/leased land plots 6) Communication facilities and other engineering infrastructure facilities created or adapted for placing communication cables, including own

<sup>1</sup> External power supply devices for obstruction lights are an exception.

Item No.	Grouping of property / rights and obligations	Description of property/rights/obligations to be transferred to the Spun-off Company (including, but not limited to)	Property, rights and obligations <u>not subject</u> to transfer to the Spun-off Company
			cable ducts
2.	Additional property (movable and immovable property facilities) directly related to the main property facilities specified in cl. 1 of this table	1) External power supply up to 0.4 kV 2) Package transformer substation for communication facilities 3) Power transmission lines 6–10 kV with supports 4) Fencing around the site, anti-vandal protection 5) Power supply device for obstruction lights 6) Land plots (rights to use the land plots), easements to land plots, as well as any encumbrances of property rights in relation to land plots (right of passage, etc.), on which the facilities specified in cl. 1, 2, 3 of this table are allocated.	External power supply devices for obstruction lights are an exception
3.	Additional objects of movable property related to some facilities specified cl. 1 of this table	1) Container units 2) Air conditioning and ventilation devices for the radio subsystem located inside the Container units; 3) Security/fire alarm equipment (primary fire extinguishing equipment) located inside the Container units; 4) Power metering devices (meters, information transfer monitoring devices, automated systems for commercial power metering), depending on those installed at the facility, located inside the transferred facilities or in free access; 5) Electrical distribution equipment located inside the transferred facilities or freely available. 6) Auxiliary equipment for facility maintenance (fire extinguishing equipment, chainsaws, etc. on sites in the tree belt area, according to forest development projects)	1) Container units and auxiliary equipment located indoors, as well as located on the sites that are trunk and nodal transport network facilities <sup>2</sup> 2) Container units not used for placing communication facilities
4.	Rights and Obligations under Agreements	1) Rights and obligations under agreements associated with spending of funds related to the implementation of relations with third parties as to the facilities specified in cl. 1, 2, 3 of this table, including rent, security,	

<sup>2</sup> The sites that are trunk and nodal transport network facilities are the sites where:

- a fiber-optic communication line from 2 or more directions passes, or where 10 or more radio relay lines are located
- TRAU/BSC/PCU/RNC/ Femto RNC equipment is located;
- critical elements of the TS infrastructure (Route Reflector, ASN Exchanger) are located;
- trunk transport network facilities are located;
- the core switch (MU) is located

Item No.	Grouping of property / rights and obligations	Description of property/rights/obligations to be transferred to the Spun-off Company (including, but not limited to)	Property, rights and obligations <u>not subject</u> to transfer to the Spun-off Company
		maintenance services, etc. 2) Rights and obligations under agreements associated with incomes to be obtained related to the implementation of legal relations with third parties as to the facilities specified in cl. 1, 2, 3 of this table 3) Rights and obligations under agreements associated with incomes to be obtained related to the implementation of relations with third parties as to the placement and power supply at the facilities specified in cl. 1, 2, 3 of this table	
5.	Value added tax on acquired valuables under contracts, the rights and obligations under which are transferred to the Spun-off Company	Value added tax on acquired valuables, recorded on the date of completion of the reorganization on account 1917010100 (VAT in respect of estimated liabilities on purchased goods, works, services).	Value added tax on acquired valuables presented by MTS PJSC for payment in respect of purchased goods, works, services accepted by MTS PJSC for accounting on the basis of primary accounting documents before the Reorganization Completion Date

1.2.6. The categories and descriptions of property/rights/obligations set out in Table 1 of clause 1.2.5 hereof are applied when drawing up Certificates of Transfer and Acceptance of Property, Rights and Obligations, as well as related documents/documentation drawn up when transferring property, rights and obligations to the successor upon completion of the Reorganization and solely taking into account and in conjunction with the Deed of Transfer and other Distribution Principles.

1.2.7. **Principle of Following:** The Spun-off Company is distributed property, rights and obligations that are additional, auxiliary or inseparably (physically and (or) technologically) related to other property, rights and obligations distributed to the Spun-Off Company. In particular:

- 1) inseparable improvements to property (including leased property) are not subject to distribution to the Spun-off Company, unless the respective property is subject to distribution to the Spun-off Company;
- 2) the fate of property, transactions and legal relations is followed by the documents related to the corresponding property, transactions and legal relations, unless otherwise results from the legal requirements;
- 3) if the Spun-off Company is to be distributed any rights (for example, the right to an IP



item), then preparation for obtaining such rights shall be transferred to the Spun-off Company (the principle applies to all preparations for the future creation or acquisition / sale of property, deliverables, etc.).

### **1.3. Excluded Property, Assets and Liabilities**

1.3.1. The property, rights and obligations specified below in this section are not transferred to the Spun-off Company, notwithstanding any other conditions of the Deed of Transfer, including these Rules and the Lists of Property, Rights and Obligations, specifying otherwise (unless such transfer is required in accordance with the legislation).

The regulation of this subsection 1.3 applies to the definition of property, rights and obligations, distributed or not distributed to the Spun-off Company during the Reorganization, regardless of whether the circumstances specified below in this subsection 1.3 (grounds for non-transfer to the Spun-off Company) existed on the Deed of Transfer Date or appeared later (during the Transition Period).

1.3.2. The following property, rights, liabilities and documents are not transferred to the Spun-off Company:

- (1) documents, information and materials that MTS PJSC has to keep in accordance with the law and cannot transfer to the legal successor;
- (2) the rights of the beneficiary in insurance related to business projects (where MTS PJSC is the insured), which does not apply to property, rights and obligations transferred to the Spun-off Company;
- (3) obligations to pay taxes and fees;

1.3.3. The following rights and obligations are not subject to transfer to the Spun-off Company:

- (1) placement of third-party equipment at the facilities specified in cl. 1, 2, 3 of Table 1 of clause 1.2.5 of the Rules, if such placement is carried out on the basis of communication service agreements;
- (2) under state or municipal contracts or civil contracts, as well as life cycle contracts, concluded in accordance with Federal Law No. 44-FZ “On the Contract System in the Procurement of Goods, Work, Services to Meet State and Municipal Needs” dd.

05.04.2013 (**Government Contracts**); property, subcontracting and similar agreements are not subject to transfer to the Spun-off Company either, if such transfer will lead to a violation of the relevant Government Contracts;

- (3) under government contracts (including the contracts between the lead contractor and the contractor or between the contractors for the supply of products, rendering of services required for the lead contractor to execute the state defense order) concluded in accordance with Federal Law No. 275-FZ “On State Defense Order” dd. December 29, 2012 (**Defense Contracts**); property, subcontracting and similar agreements are not subject to transfer to the Spun-off Company either, if such transfer will lead to a violation of the relevant Defense Contracts;
- (4) under agreements concluded in accordance with Federal Law No. 223-FZ “On Procurement of Goods, Work, Services by Certain Types of Legal Entities” dd. December 18, 2011, as well as other agreements concluded as a result of bidding procedures (auctions, tenders), except for the cases when the following conditions are met simultaneously: (i) such transfer is permitted by law and the applicable procurement regulations of the respective customer, (ii) consent has been obtained from the customer under the agreement to transfer the agreement to the Spun-off Company, (iii) other principles and conditions of the Rules have been complied with. If the agreement specified in this clause is not subject to transfer to the Spun-off Company, then property, subcontracting and similar agreements are not subject to transfer to the Spun-off Company either, if such transfer will lead to a violation of the relevant agreement.
- (5) under MTS PJSC bonds, as well as MTS PJSC debt liabilities, arising in connection with the placement by MTS International Funding Designated Activity Company, Ireland, registered No: 462303, of marketable ISIN bonds: US55377WAB46 and ISIN: XS0921331509;
- (6) under transactions, rights and obligations from other legal relations (for example, based on the permissive procedure for the use of state or municipal property), for which the transfer of rights and (or) obligations is prohibited by law (including any applicable regulations of state authorities and local self-government), except for the cases when the following conditions are met simultaneously: (i) such transfer is permitted by law subject to obtaining the required consent, (ii) consent has been obtained to transfer the agreement to the Spun-off Company and (iii) other principles and conditions of the Rules have been

complied with.

For the avoidance of doubt: the above prohibition, in particular, may be established by an act of law or follow from the failure to obtain the required consent (in the form of a unilateral expression of will or agreement) to transfer the rights and (or) obligations under the transaction, when such consent is necessary by virtue of a legislative act or non-contradicting transaction terms.

- (7) under transactions governed by foreign law, while the applicable law and/or the corresponding transaction term, which do not contradict the legislation of the Russian Federation, simultaneously prohibit the transfer of rights and (or) obligations under the corresponding transactions as a result of reorganization in the form of spin-off, except for the cases when the following conditions are met simultaneously: (i) such transfer is permitted by the applicable law subject to obtaining the consent of the counterparty, (ii) consent has been obtained from the counterparty under the agreement to transfer the agreement to the Spun-off Company and (iii) other principles and conditions of the Rules have been complied with.
- (8) under transactions, for which it is impossible for LLC “TIC” to fulfill its obligations pursuant to the legislation of the Russian Federation due to the absence of a special permit (license), SRO admission, etc., with LLC “TIC” as of the Completion Date of the Reorganization; the above applies, inter alia, to transactions for which MTS PJSC provides performance (renders a service, performs work, etc.), where at least some of the performance cannot be provided to LLC “TIC” due to the fact of LLC “TIC” not having the license (state permit), SRO admission, etc. by the Date of Completion of the Reorganization;
- (9) under transactions that cannot be executed/implemented by LLC “TIC” for the reasons of incurable nature;
- (10) under agreements/transactions (other legal relations) related to allocating equipment in the mode of joint (multi-site) use of the radio access network and/or radio frequency spectrum (RAN Sharing program).

1.3.4. The following is not subject to distribution to the Spun-off Company:

- (1) licenses (state permits);
- (2) licenses and devices meant for user identification;

(3) equipment transferred into the possession of MTS PJSC clients (only in relation to consumers being individuals); equipment and materials used to connect such subscribers, corresponding connection points; equipment and materials intended for transfer to such individuals; agreements with temporary storage warehouses directly related to the equipment specified;

(4) rights (permits) to use radio frequencies.

1.3.5. Property, rights and obligations, in respect of which it is set out in the Table 1 of clause 1.2.5 hereof that they are not subject to transfer to the Spun-off Company, shall not be subject to distribution to the Spun-off Company.

#### **1.4. Application of the Rules to Transfer Property, Rights and Obligations by Succession**

1.4.1. In case of any discrepancies/contradictions regarding the determination of the legal successor in terms of property, rights and obligations or other legal relations distributed in connection with the Reorganization, the following documents shall prevail over each other (in descending order of force):

- 1) These Rules,
- 2) The Deed of Transfer, including all annexes (except for the Rules).

Herewith, the mandatory provisions of legislation shall prevail over any of the documents listed above.

In particular, this means that

- if certain property (or a certain agreement) in accordance with the Deed of Transfer (except for the Rules) is distributed to the Spun-off Company, however, in accordance with the Rules, it has to remain in MTS PJSC, then the property (agreement) will not be transferred to the Spun-off Company, despite the content of other provisions of the Deed of Transfer and other (except for the Rules) annexes thereto;

- if certain property (or a certain agreement) in accordance with the Deed of Transfer (except for the Rules) remains with MTS PJSC, however, in accordance with the Rules, it has to be distributed to the Spun-off Company, then the property (agreement) will be transferred to the Spun-off Company.

1.4.2. For the purposes of applying these Rules, the following sections/subsections of the Rules shall prevail over each other (in descending order in terms of force):

- (1) Subsection 1.3 (“Excluded Property, Assets and Liabilities”) of section I of the Rules;
  - (2) Section II of the Rules (“Features of Distribution of Rights and Obligations for Certain Types of Property, Rights and Obligations”);
  - (3) Subsection 1.2 of the Rules (“Principles of Distribution of Property, Rights and Obligations”) of section I of the Rules.
- 1.4.3. Changes in the type, composition, value of property that occurred during the Transition Period and changes associated with the emergence, change and termination of the rights and obligations of MTS PJSC, which are distributed to the Spun-off Company in accordance with the Lists of Property, Rights and Obligations, will be recorded in the clarifications reflected in the Certificate of Transfer and Acceptance of Property, Rights and Obligations (and annexes thereto) drawn up upon completion of the Reorganization.
- 1.4.4. For the purposes of drawing up a Certificate of Transfer and Acceptance of Property, Rights and Obligations specified in cl. 1.4.3 of the Rules, the information contained in the deed of transfer approved by MTS PJSC when resolving on the reorganization of MTS PJSC in the form of spin-off of MTS Web Services-1 Limited Liability Company with the simultaneous merger of MTS Web Services-1 Limited Liability Company with MTS Web Services Joint Stock Company may be used.

## **II. FEATURES OF DISTRIBUTION OF RIGHTS AND OBLIGATIONS FOR CERTAIN TYPES OF PROPERTY, RIGHTS AND OBLIGATIONS**

### **2. Features of Distribution of Rights and Obligations under MTS PJSC Transactions**

- 2.1. The successor under the agreements related to property, rights and obligations distributed in accordance with the Lists of Property, Rights and Obligations and the provisions hereof in favor of the Spun-off Company is the Spun-off Company as per the Distribution Principles.
- 2.2. It is allowed to transfer a part of the agreement to the Spun-off Company (for example, a certain specification to the framework agreement), if it is possible based on the agreement content, legislative regulation and the nature of the contractual relationship; herewith, a part of the rights and obligations under the agreement may be transferred to the Spun-off Company as per the Deed of Transfer (including the Rules).

- 2.3. If the agreement transferred to the Spun-off Company as per the Deed of Transfer (including the Rules) has been partially executed before the Date of Completion of the Reorganization, then the unfulfilled (both by MTS PJSC and the counterparty) obligations and corresponding requirements only shall be transferred to the Spun-off Company. In particular:
- 2.3.1. the aspects fulfilled by the counterparty under the agreement before the Date of Completion of the Reorganization in favor of MTS PJSC shall not be transferred to the Spun-off Company (unless otherwise follows from the Lists of Property, Rights and Obligations and the Distribution Principles);
  - 2.3.2. the requirement for the counterparty to fulfill the unfulfilled aspects under the agreement before the Date of Completion of the Reorganization shall be transferred to the Spun-off Company;
  - 2.3.3. the contractual obligation of MTS PJSC to fulfill the aspects unfulfilled by MTS PJSC before the Date of Completion of the Reorganization shall be transferred to the Spun-off Company;
  - 2.3.4. the rights and obligations based on the invalidity or non-conclusion of the agreement in terms of returning the aspects overfulfilled arising from the termination of the agreement and other similar claims (if they arise, or the due date of which will come starting from the Date of Completion of the Reorganization) shall be transferred to the Spun-off Company.
- 2.4. Features of the Transfer of Rights and Obligations under Loan Agreements.
- 2.4.1. Loan agreements / contracts (including framework loan agreements / contracts), the rights and obligations under which are transferred to the Spun-off Company subject to receiving a written consent of the counterparty to transfer the rights and obligations in the event of reorganization, as well as provided that as a result of the transfer of rights and obligations, the total amount of the principal debt on loan obligations distributed to the Spun-off Company (hereinafter referred to as the Credit Limit) will not exceed 80,000,000,000 RUB (inclusive):

**Table 2.**

Item No.	Counterparty	No. and date of the loan agreement/contract(including framework loan agreements / contracts), the rights and obligations under which are transferred to the Spun-off Company	No. and date of tranche/loan transaction confirmation
1	Sberbank PJSC	6541 dated 24.05.2018	1. 00/0000/6601/6541/09 dated 25.06.2021 2. 00/0000/6601/6541/10 dated 25.06.2021 3. 00/0000/6601/6541/11 dated 25.06.2021 4. Confirmations (loan transactions) that entered into force in accordance with the terms of the loan agreement after June 30, 2021, and before the Date of Completion of the Reorganization, tranches/credit funds for which were provided (selected) prior to the Date of Completion of the Reorganization.
2	Sberbank PJSC	7262 dated 20.08.2019	Confirmations (loan transactions) that entered into force in accordance with the terms of the loan agreement after June 30, 2021, and before the Date of Completion of the Reorganization, tranches/credit funds for which were provided (selected) prior to the Date of Completion of the Reorganization.

## 2.4.2.

Rights and obligations under loan agreements/contracts (including framework loan agreements / contracts) specified in Table 2, cl. 2.4.1 above shall be transferred to the Spun-off Company as follows:

**Table 3.**

Item No.	Rights and obligations under the loan agreement/transaction transferred to the Spun-off Company	Procedure and conditions for the distribution of rights under loan agreements/transaction
1	Rights and obligations for a separate confirmation (credit transaction) specified in cl. 1.ofTable 2, in respect of which, as of the Completion Date of the Reorganization, the consent of the counterparty (creditor) was obtained to transfer the rights / and obligations under the agreement / contract / transaction and as a result of the distribution of which the Spun-off Company will not exceed the Credit Limit	Rights and obligations are distributed to the Spun-off Company.
2	Rights and obligations for a separate confirmation(credit transaction) specified in cl. 2 of Table 2, in respect of which the consent of the counterparty(creditor) to the transfer the rights/obligations under the agreement/contract/transaction was obtained as of the Date of Completion of the Reorganization, and as a result of the distribution of which to the Spun-off Company the Credit Limit will not be exceeded	Rights and obligations are distributed to the Spun-off Company.
3	Rights and obligations for a separate confirmation/credit transaction specified in Table 2, in respect of which the consent of the counterparty(creditor) to the transfer the rights/obligations under the agreement/contract/transaction obtained as of the Date of Completion of the Reorganization, as a result of the distribution of which to the Spun-off Company the Credit Limit will be exceeded	Rights and obligations are not distributed to the Spun-off Company.
4	Rights and obligations for the confirmations (credit transactions) specified in Table 2, in respect of which the consent of the counterparty (creditor) to the transfer the rights/obligations under the agreement/contract/transaction was not obtained as of the Date of Completion of the Reorganization.	Rights and obligations are not distributed to the Spun-off Company.



Item No.	Rights and obligations under the loan agreement/transaction transferred to the Spun-off Company	Procedure and conditions for the distribution of rights under loan agreements/transaction
5		

4.2.3. When calculating the Credit Limit, the credit obligations in terms of the principal debt as per the confirmations (credit transactions) specified in Table 2, in respect of which the consent of the counterparty (creditor) to the transfer the rights/obligations under the agreement/contract/transaction was obtained as of the Date of Completion of the Reorganization, are taken into account.

The liabilities to calculate the Credit Limit are accounted for as follows:

- the amount of the principal debt is taken into account (credit obligations in the amount equal to the unpaid part of the funds loaned) as of the Date of Completion of the Reorganization
- the confirmations (credit transactions) taken into account for calculation shall be determined as of the Date of Completion of the Reorganization; those confirmations (credit transactions) for which the counterparty (creditor) has consented upon as of the specified date, being the first as to time of receipt of such consent, are taken into account.

2.5. If an agreement, the property, rights and obligations under which cannot be distributed in accordance with these Rules, is concluded during the Transition Period, the successor of such property, rights and obligations may be determined when concluding the agreement and specified in such agreement, including, but not necessarily, with a reference to this clause hereof. For the avoidance of doubt: the indication in the relevant agreement on distributing rights and obligations to the Spun-off Company under it (or a similar indication) does not mean that the parties to the agreement have agreed on such distribution; such an indication in the agreement is an additional or special indication (marker) of MTS PJSC that the rights under the agreement shall be distributed to the Spun-off Company as per the Distribution Principles.

### **3. Features of the Distribution of Property, Rights and Obligations of MTS PJSC Arising from the Claims of Third Parties/to Third Parties**

3.1. Distribution of Rights and Obligations Arising from Civil, Arbitration, Administrative Proceedings, as well as Mediation Tribunal Proceedings.

- 3.1.1. The rules of this clause 3.1 of the Rules of Succession shall apply to all legal relations (including procedural) being or arising from or relating to any (1) claims in the pre-trial settlement of disputes (cl. 5 Art. 4 of the CPC RF and similar norms), (2) proceedings in courts of general jurisdiction, arbitration courts and mediation courts, (3) execution of acts of courts of general jurisdiction, arbitration courts and mediation courts (any of the requirements specified in this clause 3.1.1 is referred to hereinafter as “**Procedural Legal Relations**”). Procedural Legal Relations related to the consideration of administrative cases (in accordance with AOC RF, on appeal against administrative fines and similar), as well as related to the cases considered over the course of administrative and legal proceedings, shall be governed by cl. 3.1.3 hereof.
- 3.1.2. If Procedural Legal Relations arise for MTS PJSC based on any obligations or related to property or transactions that (rights and obligations under which) are distributed in accordance with the Deed of Transfer (including any of its annexes) to the Spun-off Company, such Procedural Legal Relations shall be transferred to the Spun-off Company.
- 3.1.3. If Procedural Legal Relations arise for MTS PJSC based on administrative legal relations (administrative offense, violation of competition legislation, environmental legislation, etc.), the relevant Procedural Legal Relations shall be transferred to the Spun-off Company only if (i) it is legally permitted and (ii) the relevant Procedural Legal Relations are associated with property, right, obligation, distributed to the Spun-off Company.
- 3.2. Should any claims for tax liabilities be submitted to MTS PJSC (including during the Transition Period), such claims shall not be distributed to the Spun-off Company.
- 3.3. Fulfillment of obligations arising from agreements and other legal relations, including for loss reimbursement and payment of penalties (both voluntary and as resolved by court or arbitration tribunal), shall be distributed to the Spun-off Company, if the rights or obligations from the relevant agreement and other legal relations are distributed to the Spun-off Company in accordance with the Deed of Transfer (including any annex thereto).

#### **4. Features of the Distribution of Rights to Certain Property Types.**

- 4.1. Encumbrances of property rights in relation to a real estate facility and/or a land plot, as well as in relation to other property, follow the real estate facility and/or a land plot and/or other property. This regulation applies both to the rights belonging to MTS PJSC in relation to third-party property, and to the rights of third parties in relation to the property of MTS PJSC.
- 4.2. If, during the Transition Period, MTS PJSC completes the creation of objects (including real estate facilities), which, in accordance herewith, shall be distributed to the Spun-off Company, and this can be confirmed by the relevant documents (construction permit, commissioning permit, etc.), or MTS PJSC may receive and/or detect as a result of any other actual and/or legal actions a document that will be the constitutive/title deed document for the objects created and/or acquired by MTS PJSC, but the rights of MTS PJSC for the said objects will not be registered with the relevant registration authority (if such registration is required) by the Date of Completion of the Reorganization, the rights from the aforementioned constitutive/title deed documents will be transferred to the Spun-off Company. The basis for state registration of rights to the specified property (if such registration is required) for the Spun-off Company will be the Deed of Transfer, including the Rules of Succession, constitutive documents transferred from MTS PJSC, as well as a Certificate of Transfer and Acceptance of Property, Rights and Obligations can serve as such as clarified and indicated in cl. 1.4.3 hereof.
- 4.3. Rights and obligations in relation to the objects (hereinafter referred to as “**New Objects**”) arising as a result of operations for consolidation and/or disaggregation of fixed assets (hereinafter referred to as the “**Disaggregated Objects**”) shall be transferred to the Spun-off Company, provided that the Disaggregated Objects are transferred to the Spun-off Company pursuant to Lists of Property, Rights and Obligations and/or these Rules. Operations for consolidation and/or disaggregation of fixed assets mean the breakdown of fixed assets into separate integral parts carried out during the Transition Period, the merging of these individual integral parts into New Objects in accounting.